



P31905

Effective March 1998

DECLARATION AND POWER OF ATTORNEY FOR U.S. PATENT APPLICATION

(X) Original () Supplemental () Substitute () PCT () DESIGN

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that I verily believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Title: ROTATION ANGLE DETECTOR

of which is described and claimed in:

() the attached specification, or

(X) the specification in application Serial No. 10/726,672, filed December 4, 2003, and with amendments through _____, or

() the specification in International Application No. _____, filed _____, and as amended on _____ (if applicable).

I hereby state that I have reviewed and understand the content of the above-identified specification, including the claims, as amended by any amendment(s) referred to above.

I acknowledge my duty to disclose to the Patent and Trademark Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56.

I hereby claim priority benefits under Title 35, United States Code, § 119 (and § 172 if this application is for a Design) of any application(s) for patent or inventor's certificate listed below and have also identified below any application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

COUNTRY	APPLICATION NO.	DATE OF FILING	PRIORITY CLAIMED
Japan	2002-359059	December 11, 2002	YES

I hereby claim the benefit under Title 35, United States Code § 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code § 112, I acknowledge the duty to disclose information material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

APPLICATION SERIAL NO.	U.S. FILING DATE	STATUS: PATENTED, PENDING, ABANDONED

And I hereby appoint Michael R. Davis, Reg. No. 25,134; Matthew M. Jacob, Reg. No. 25,154; Warren M. Cheek, Jr., Reg. No. 33,367; Nils Pedersen, Reg. No. 33,145; Charles R. Watts, Reg. No. 33,142; Michael S. Huppert, Reg. No. 40,268; and Jeffrey R. Filipek, Reg. No. 41,471, who together constitute the firm of WENDEROTH, LIND & PONACK, L.L.P., as well as any other attorneys and agents associated with Customer No. 000513, to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith.

I hereby authorize the U.S. attorneys and agents named herein to accept and follow instructions from Matsushita Electric Industrial Co., Ltd. as to any action to be taken in the U.S. Patent and Trademark Office regarding this application without direct communication between the U.S. attorneys and myself. In the event of a change in the persons from whom instructions may be taken, the U.S. attorneys named herein will be so notified by me.

Direct Correspondence to: <div style="text-align: center; margin-top: 20px;"> CUSTOMER NO. 000513 </div>		Direct Telephone Calls to: <div style="text-align: center; margin-top: 10px;"> WENDEROTH, LIND & PONACK, L.L.P. 2033 "K" Street, N.W., Suite 800 Washington, D.C. 20006-1021 Phone: (202) 721-8200 Fax: (202) 721-8250 </div>	
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Full Name of First Inventor	FAMILY NAME TATEISHI	FIRST GIVEN NAME Ichiro	SECOND GIVEN NAME
Residence & Citizenship	CITY Fukui,	STATE OR COUNTRY Japan	COUNTRY OF CITIZENSHIP Japan
Post Office Address	ADDRESS CITY STATE OR COUNTRY ZIP CODE 1-25-17-101, Kuretake-cho, Tsuruga-shi, Fukui 914-0802 Japan		

Full Name of Second Inventor	FAMILY NAME NAKADE	FIRST GIVEN NAME Yoshiyuki	SECOND GIVEN NAME
Residence & Citizenship	CITY Fukui,	STATE OR COUNTRY Japan	COUNTRY OF CITIZENSHIP Japan
Post Office Address	ADDRESS CITY STATE OR COUNTRY ZIP CODE 6-7-5, Kizaki, Tsuruga-shi, Fukui 914-0814 Japan		

Full Name of Third Inventor	FAMILY NAME ONISHI	FIRST GIVEN NAME Masahide	SECOND GIVEN NAME
Residence & Citizenship	CITY Fukui,	STATE OR COUNTRY Japan	COUNTRY OF CITIZENSHIP Japan
Post Office Address	ADDRESS CITY STATE OR COUNTRY ZIP CODE 51-1-13, Kumonmyo, Tsuruga-shi, Fukui 914-0131 Japan		

Full Name of Fourth Inventor	FAMILY NAME	FIRST GIVEN NAME	SECOND GIVEN NAME
Residence & Citizenship	CITY	STATE OR COUNTRY	COUNTRY OF CITIZENSHIP
Post Office Address	ADDRESS	CITY	STATE OR COUNTRY ZIP CODE

Full Name of Fifth Inventor	FAMILY NAME	FIRST GIVEN NAME	SECOND GIVEN NAME
Residence & Citizenship	CITY	STATE OR COUNTRY	COUNTRY OF CITIZENSHIP
Post Office Address	ADDRESS	CITY	STATE OR COUNTRY ZIP CODE

Full Name of Sixth Inventor	FAMILY NAME	FIRST GIVEN NAME	SECOND GIVEN NAME
Residence & Citizenship	CITY	STATE OR COUNTRY	COUNTRY OF CITIZENSHIP
Post Office Address	ADDRESS	CITY	STATE OR COUNTRY ZIP CODE

I further declare that all statements made herein of my own knowledge are true, and that all statements on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

1st Inventor Ichiro Tateishi Date March 12, 2004
 Ichiro TATEISHI
 2nd Inventor Yoshiyuki Nakade Date March 12, 2004
 Yoshiyuki NAKADE
 3rd Inventor Masahide Onishi Date March 12, 2004
 Masahide ONISHI
 4th Inventor _____ Date _____
 5th Inventor _____ Date _____
 6th Inventor _____ Date _____

The above application may be more particularly identified as follows:

U.S. Application Serial No. 10/726,672 Filing Date December 4, 2003

Applicant Reference Number P31905-01(I.S.Furuyama) Atty Docket No. 2003 1678A

Title of Invention ROTATION ANGLE DETECTOR